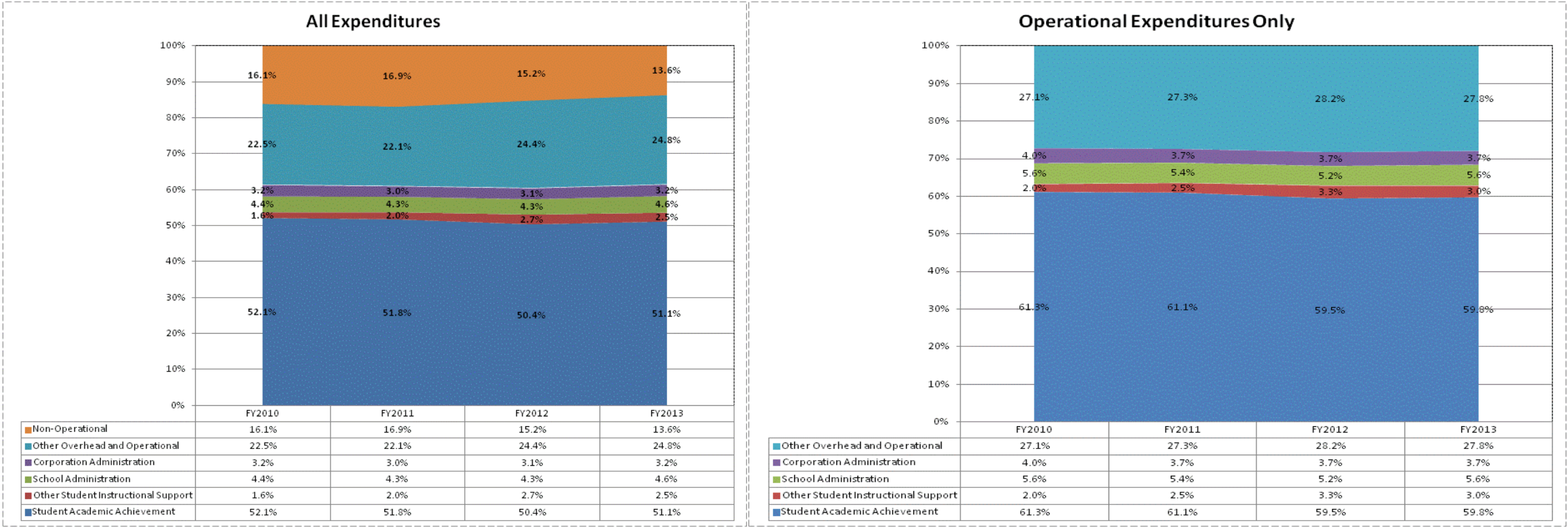


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Portage Township Schools (6550)

Portage Township Schools (6550)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$41,449,196	56.0%	\$38,625,262	51.2%	\$37,741,132	50.4%	\$37,018,586	51.1%
Student Instructional Support	\$4,177,977	5.6%	\$4,617,690	6.1%	\$5,273,128	7.0%	\$5,185,476	7.2%
Overhead and Operational	\$17,914,803	24.2%	\$18,907,380	25.1%	\$20,563,865	27.4%	\$20,304,445	28.1%
Nonoperational	\$10,490,786	14.2%	\$13,276,208	17.6%	\$11,361,087	15.2%	\$9,872,962	13.6%
Grand Total	\$74,032,761		\$75,426,540		\$74,939,212		\$72,381,470	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.6%	57.3%	57.4%	58.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Portage Township Schools (6550)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$645,133	N/A	N/A	N/A
11100 Regular Programs; Elementary	\$10,388,002	\$13,783,036	\$13,459,338	\$12,444,147	20%	-10%	-8%
11200 Regular Programs; Middle/Junior High	\$4,877,851	\$6,896,573	\$6,903,440	\$6,820,888	40%	-1%	-1%
11300 Regular Programs; High School	\$6,796,380	\$8,088,079	\$7,742,861	\$7,428,371	9%	-8%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$579,954	\$580,512	\$525,357	N/A	-9%	-10%
11440 Vocational Education; Health Occupations	\$57,603	\$71,844	\$134,862	\$133,121	131%	85%	-1%
11480 Vocational Education; Industrial Education A	\$251,957	\$320,250	\$363,067	\$344,416	37%	8%	-5%
11630 Regular Programs; Alternative Education Programs; High School	\$3,092	\$0	\$121,040	\$211,503	> 500%	N/A	75%
12110 Gifted And Talented; Gifted and Talented	\$23,926	\$48,085	\$72,089	\$63,376	165%	32%	-12%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12510 Culturally Different; Communication Disorders	\$5,644	\$80,574	\$41,157	\$35,526	> 500%	-56%	-14%
12520 Culturally Different; Compensatory	\$43,199	\$41,805	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$109,226	\$0	N/A	N/A	-100%
12710 Equal Opportunity At Risk	\$185,588	\$337,212	\$18	\$0	-100%	-100%	-100%
12900 Other Special Programs	\$22,389	\$38,727	\$48,999	\$33,277	49%	-14%	-32%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$765,638	\$890,514	\$38,137	\$0	-100%	-100%	-100%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$446,852	\$515,828	\$51,644	\$0	-100%	-100%	-100%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$32,453	\$8,993	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$43,640	\$2,485	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$4,583	\$6,872	\$4,125	N/A	-10%	-40%
14200 Summer School Programs; Middle/Junior High School	\$0	\$39,399	\$55,683	\$43,812	N/A	11%	-21%
14300 Summer School Programs; High School	\$198,134	\$93,834	\$157,086	\$138,012	-30%	47%	-12%
16100 Remediation Testing	\$342,976	\$290,322	\$213,023	\$174,849	-49%	-40%	-18%
16200 Preventive Remediation	\$2,729	\$5,755	\$28,160	\$12,108	344%	110%	-57%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$773,566	\$760,483	\$1,034,546	\$1,620,270	109%	113%	57%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$2,480,813	\$3,370,297	\$3,012,754	\$3,094,472	25%	-8%	3%
22110 Improvement of Instruction; Service Area Direction	\$38,059	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$400,015	\$380,750	\$434,053	\$437,589	9%	15%	1%
22130 Improvement of Instruction; Instructional Staff Training	\$55,166	\$26,102	\$13,195	\$7,554	-86%	-71%	-43%
22210 Library/Media Services; Service Area Direction	\$96,285	\$133,374	\$108,201	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$550,568	\$778,634	\$526,357	\$481,986	-12%	-38%	-8%
22230 Library/Media Services; Audiovisual	\$36,101	\$46,058	\$8,936	\$22,033	-39%	-52%	147%
22250 Library/Media Services; Computer Assisted Instruction Services	\$828,064	\$206,044	\$966,489	\$1,128,367	36%	448%	17%
22290 Library/Media Services; Other Educational Media Services	\$73,663	\$14,432	\$722	\$283	-100%	-98%	-61%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$62,191	\$50,873	N/A	N/A	-18%
22360 Instruction, Related Technology; Network Support	\$0	\$0	\$357,187	\$402,105	N/A	N/A	13%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$1,008	\$13,713	\$1,306	N/A	30%	-90%
22900 Other Support Service, Instructional Staff	\$0	\$122,427	\$15,829	\$72,132	N/A	-41%	356%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$766,729	\$647,803	\$1,059,749	\$641,596	-16%	-1%	-39%
26497 2007 Account Code - Teachers Retirement Fund	\$1,381,297	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$31,968,379	\$38,625,262	\$37,741,132	\$37,018,586	16%	-4%	-2%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$41,280	\$70,373	\$71,125	\$9,109	-78%	-87%	-87%
21130 Attendance and Social Work Services; Social Work Services	\$105,374	\$369,865	\$873,291	\$828,507	> 500%	124%	-5%
21210 Guidance Services; Service Area Direction	\$1,197	\$0	\$300	\$872	-27%	N/A	191%
21220 Guidance Services; Counseling Services	\$388,030	\$476,572	\$660,053	\$602,181	55%	26%	-9%
21230 Guidance Services; Appraisal Services	\$17,176	\$0	\$1,000	\$1,292	-92%	N/A	29%
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$6,979	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Portage Township Schools (6550)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21340 Health Services; Nurse Services	\$144,427	\$212,671	\$213,683	\$197,804	37%	-7%	-7%
21390 Health Services; Other Health Services	\$148,685	\$189,360	\$224,305	\$184,349	24%	-3%	-18%
21420 Psychological Testing	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$900	\$918	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$2,299,352	\$3,297,500	\$3,185,218	\$3,328,101	45%	1%	4%
24900 Other Support Services, School Administration	\$0	\$431	\$37,174	\$33,261	N/A	> 500%	-11%
Student Instructional Support Total	\$3,146,422	\$4,617,690	\$5,273,128	\$5,185,476	65%	12%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$22,202	\$102,592	\$68,417	\$47,264	113%	-54%	-31%
23120 Board of Education; Service Area Assistants	\$16,729	\$27,141	\$49,515	\$45,920	174%	69%	-7%
23150 Board of Education; Legal Services	\$58,380	\$57,618	\$58,511	\$36,460	-38%	-37%	-38%
23160 Board of Education; Promotion Expenses	\$6,166	\$4,371	\$3,703	\$8,786	42%	101%	137%
23190 Board of Education; Other Governing Body Services	\$41,036	\$54,617	\$54,745	\$66,072	61%	21%	21%
23210 Executive Administration; Office of The Superintendent	\$456,216	\$767,560	\$788,135	\$786,229	72%	2%	0%
23220 Executive Administration; Community Relations	\$10,071	\$8,082	\$28,282	\$14,678	46%	82%	-48%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$0	\$15,895	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$33,295	\$20,294	\$10,753	\$5,858	-82%	-71%	-46%
25110 Fiscal Services; Office of The Business Manager	\$331,100	\$587,875	\$505,702	\$528,877	60%	-10%	5%
25191 Other Fiscal Services; Refund of Revenue	\$521,169	\$26,222	\$74,450	\$5,496	-99%	-79%	-93%
25195 Other Fiscal Services; Bank Account Service Charge	\$7,381	\$13,704	\$15,703	\$24,729	235%	80%	57%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$495	\$470	N/A	N/A	-5%
25199 Other Fiscal Services; Other	\$0	\$0	\$153	\$0	N/A	N/A	-100%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$84,463	\$1,568	\$4,954	-\$9,362	-111%	< -500%	-289%
25300 Printing, Publishing, and Duplicating Services	\$45,254	\$40,547	\$54,299	\$63,500	40%	57%	17%
25400 Planning, Research, Development and Evaluation	\$17,597	\$0	\$0	\$0	-100%	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$6,482	\$9,495	\$8,977	N/A	38%	-5%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$73,274	\$20,737	\$46,935	N/A	-36%	126%
25840 Administrative Technology Services; Systems Operations	\$0	\$21,192	\$1,550	\$15,275	N/A	-28%	> 500%
25850 Administrative Technology Services; Network Support	\$0	\$38,357	\$36,466	\$0	N/A	-100%	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$232,386	\$177,935	\$271,659	N/A	17%	53%
25890 Other Technology Services	\$117,933	\$105,104	\$125,528	\$108,480	-8%	3%	-14%
25920 Ditch Assessments	\$6,166	\$87	\$2,996	\$3,076	-50%	> 500%	3%
25950 Other Assessments	\$0	\$0	\$32	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$10,358	\$0	\$197,432	\$228,424	> 500%	N/A	16%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,035	\$37,123	\$37,889	\$36,369	10%	-2%	-4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,037,425	\$8,168,917	\$8,570,777	\$8,114,645	34%	-1%	-5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,286	\$19,210	\$8,468	\$21,682	92%	13%	156%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$708,620	\$967,610	\$454,593	\$591,959	-16%	-39%	30%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$7,497	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$28	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$72,097	\$37,379	\$15,868	\$13,843	-81%	-63%	-13%
26600 Operation and Maintenance of Plant Services; Security Services	\$3,390	\$109,883	\$44,957	\$70,402	> 500%	-36%	57%
26700 Operation and Maintenance of Plant Services; Insurance	\$535,446	\$479,003	\$790,393	\$322,091	-40%	-33%	-59%
27010 Student Transportation; Service Area Direction	\$212,819	\$323,685	\$335,138	\$304,212	43%	-6%	-9%
27100 Student Transportation; Vehicle Operation	\$1,478,488	\$1,805,808	\$1,828,039	\$1,776,585	20%	-2%	-3%
27200 Student Transportation; Monitoring Services	\$94,816	\$45,493	\$67,494	\$42,488	-55%	-7%	-37%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,318,564	\$1,412,217	\$1,791,209	\$1,535,351	16%	9%	-14%
27400 Student Transportation; Purchase of School Buses	\$404,996	\$0	\$554,236	\$688,594	70%	N/A	24%
27500 Student Transportation; Insurance on Buses	\$41,124	\$98,669	\$209,738	\$65,053	58%	-34%	-69%
27900 Student Transportation; Other Student Transportation Services	\$133,831	\$146,758	\$143,259	\$101,768	-24%	-31%	-29%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Portage Township Schools (6550)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
31100 Food Services Operations; Service Area Direction	\$105,648	\$257,653	\$243,078	\$237,831	125%	-8%	-2%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,077,202	\$1,282,093	\$1,521,603	\$2,016,540	87%	57%	33%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$5,526	\$1,183	N/A	N/A	-79%
31400 Food Services Operations; Food Purchases	\$1,135,614	\$1,445,511	\$1,542,680	\$1,918,333	69%	33%	24%
31900 Other Food Services	\$54,271	\$81,296	\$108,934	\$121,820	124%	50%	12%
Overhead and Operational Total	\$15,251,714	\$18,907,380	\$20,563,865	\$20,304,445	33%	7%	-1%
Nonoperational							
33200 Community Recreation	\$44,511	\$38,260	\$57,127	\$55,068	24%	44%	-4%
33300 Civic Services	\$0	\$39,392	\$27,807	\$28,758	N/A	-27%	3%
33400 Athletic Coaches	\$332,958	\$433,826	\$481,766	\$450,267	35%	4%	-7%
33940 Child Care Services	\$33,183	\$40,797	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$47,637	\$23,969	\$19,790	\$35,574	-25%	48%	80%
43000 Facilities Acquisition and Construction; Professional Services	\$178,083	\$35,357	\$67,380	\$92,625	-48%	162%	37%
45100 Building Acquisition, Construction and Improvements	\$1,237,871	\$173,849	\$1,144,131	\$622,625	-50%	258%	-46%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,946,883	\$1,963,934	\$1,452,552	\$268,348	-86%	-86%	-82%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$29,987	\$66,881	\$111,234	N/A	271%	66%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$753,224	\$1,182,441	\$247,384	\$424,885	-44%	-64%	72%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$129,965	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$335,000	\$630,000	\$540,958	\$805,000	140%	28%	49%
52100 Debt Services; Interest on Debt; Bonds	\$370,738	\$795,528	\$559,285	\$624,886	69%	-21%	12%
52200 Debt Services; Interest on Debt; Temporary Loans	\$146,178	\$220,912	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,262,389	\$2,370,000	\$2,660,000	\$2,780,000	-15%	17%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,724,437	\$2,460,000	\$2,343,500	N/A	-14%	-5%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$14,831	\$6,815	\$0	\$0	-100%	-100%	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$154,899	\$279,507	\$292,659	N/A	89%	5%
53350 Debt Services; Lease Rental; School Buses ; Interest	\$0	\$45,627	\$42,021	\$28,869	N/A	-37%	-31%
54100 Veterans' Memorial Fund; Principal	\$1,539,166	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$0	\$2,274,172	\$1,219,183	\$882,581	N/A	-61%	-28%
54250 Common School Fund; Interest	\$0	\$77,443	\$35,314	\$26,082	N/A	-66%	-26%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$14,063	\$0	\$0	N/A	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$750	\$500	\$0	\$0	-100%	-100%	N/A
Nonoperational Total	\$10,373,366	\$13,276,208	\$11,361,087	\$9,872,962	-5%	-26%	-13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$500,408	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,637,256	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$486,930	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$8,234,132	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$27,201	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,406,953	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$13,292,879	\$0	\$0	\$0	N/A	N/A	N/A